

Southeast Michigan Council of Governments

Financial Report with Supplemental Information June 30, 2008

Southeast Michigan Council of Governments

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Independent Auditor's Report

To Executive Committee
Southeast Michigan Council of Governments

We have audited the accompanying financial statements of the governmental activities and major fund of Southeastern Michigan Council of Governments as of and for the year ended June 30, 2008, which collectively comprise the basic financial statements as listed in the table of contents. These financial statements are the responsibility of Southeast Michigan Council of Governments' management. Our responsibility is to express opinions on these financial statements based upon our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in financial statements. An audit also includes assessing accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Southeast Michigan Council of Governments as of June 30, 2008 and the changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and the budgetary comparison schedule General Fund are not required parts of the basic financial statements but are supplemental information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplemental information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Southeast Michigan Council of Government's basic financial statements. The accompanying other supplemental information, as identified in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. These other supplemental schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

To Executive Committee
Southeast Michigan Council of Governments

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2008 on our consideration of Southeast Michigan Council of Governments' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide opinions on the internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Plante & Moran, PLLC

November 3, 2008

Southeast Michigan Council of Governments

Management's Discussion and Analysis

Southeast Michigan Council of Governments' (the "Council" or SEMCOG) discussion and analysis is intended to assist the reader in focusing on significant financial issues, provide an overview of the Council's financial activity, and identify changes in the Council's financial position and its ability to address the next and subsequent years' challenges. It also identifies any material deviations from the financial plan and identifies individual fund issues or concerns. This is a requirement of Governmental Accounting Standards Board Statement No. 34 (GASB 34), *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, and is intended to provide the financial results for the fiscal year ended June 30, 2008. Please read it in conjunction with the Council's financial statements.

Financial Highlights

SEMCOG carries out a wide range of planning and intergovernmental activities related to community and economic development, the environment, and transportation. The largest funding source remains the U.S. Department of Transportation, specifically the Federal Highway Administration and the Federal Transit Administration.

Using this Annual Report

GASB 34 requires the presentation of two types of financial statements: entity-wide financial statements and fund financial statements.

Council - wide Financial Statements

The Council-wide portion of the statements provides a perspective of the Council as a whole using the full accrual basis of accounting similar to private sector companies. There are two Council-wide statements: The statement of net assets and the statement of activities.

The statement of net assets combines current financial resources (short-term spendable resources) with capital assets and long-term obligations, whether they are currently available or not. Consistent with the full accrual basis method of accounting, the statement of activities accounts for current year revenues and expenses regardless of when cash is received or paid.

Fund Financial Statements

The fund financial statements are reported using the modified accrual method of accounting. Under this basis of accounting, revenues are recorded when received, except where they are measurable and available and, therefore, represent resources that may be appropriated. Expenditures are accounted for in the period that goods and services are used in the fiscal year. In addition, capital asset purchases are expensed and not recorded as an asset. Debt payments are recorded as expenditures in the current year and future debt obligations are not recorded.

Southeast Michigan Council of Governments has one fund type. The General Fund is used primarily to account for all the revenues the Council receives. Its revenues are derived from state, federal, and other grants, membership dues, and interest.

Southeast Michigan Council of Governments

Management's Discussion and Analysis (Continued)

In addition, the grant - specific schedules included in the other supplemental information section of the financial statements are intended to provide a grant-specific reconciliation of activities for the benefit of the grantors.

Statement of Net Assets/Statement of Activities

The following table shows, in a condensed format, the current year's net assets and changes in net assets, compared to the prior year:

	2007	2008	Change from Prior Year
Assets			
Current assets	\$ 9,321,567	\$ 9,493,878	\$ 172,311
Capital assets	76,882	154,313	77,431
Total assets	9,398,449	9,648,191	249,742
Liabilities			
Current liabilities	199,781	309,319	109,538
Pass-through funds payable	481,607	428,745	(52,862)
Deferred revenue	548,394	457,807	(90,587)
Current portion of long-term liabilities	-	17,182	17,182
Long-term liabilities	510,903	734,526	223,623
Total liabilities	1,740,685	1,947,579	206,894
Net Assets			
Invested in capital assets	76,882	154,313	77,431
Unrestricted	7,580,882	7,546,299	(34,583)
Total net assets	<u>\$ 7,657,764</u>	<u>\$ 7,700,612</u>	<u>\$ 42,848</u>
Program Revenue			
Operating grants - Federal, state, and other	\$ 6,852,988	\$ 7,343,089	\$ 490,101
Local dues and contributions	2,492,737	2,573,337	80,600
Interest and other income	337,189	287,726	(49,463)
Pass-through	1,574,431	1,457,310	(117,121)
Total program revenue	11,257,345	11,661,462	404,117
Program Expenses			
Salaries and benefits	6,325,286	6,923,245	597,959
Contracts	884,174	1,300,326	416,152
Other costs	2,016,659	1,937,733	(78,926)
Pass-through	1,574,431	1,457,310	(117,121)
Total program expenses	10,800,550	11,618,614	818,064
Change in Net Assets	<u>\$ 456,795</u>	<u>\$ 42,848</u>	<u>\$ (413,947)</u>

Net assets increased slightly from a year ago from \$7.6 million to \$7.7 million.

Southeast Michigan Council of Governments

Management's Discussion and Analysis (Continued)

Unrestricted net assets, the part of net assets that can be used to finance day-to-day operations, decreased by \$34,500. The current level of unrestricted net assets stands at \$7.5 million. On a fund basis, the Council has a fund balance of approximately \$7.8 million. This total balance includes approximately \$2.8 million that the Council has designated for fiscal year 2008 local matching obligations and another approximately \$3 million to provide for budget stabilization.

Revenues increased by approximately \$404,000, or approximately 3.6 percent overall. The increase was primarily due to increased grant funding for some existing Federal Transportation Administration and Federal Highway Administration grants that are passed through from the Michigan Department of Transportation. Despite a reduction in rates, membership dues also increased due to the addition of some new members.

Expenses increased by approximately \$818,000, or 7.6 percent, primarily due to increased contract expenses for the commuter rail study and an adjustment to convert leave benefits from annual and sick time to paid time off.

Our analysis of the Council's major fund begins on page 4.

Budgetary Highlights

The Council's budget is adopted in total with detail by revenue and expenditure categories provided for additional information.

Economic Factors and Next Year's Budgets and Rates

SEMCOG conservatively budgeted next year's budget with an 8 percent reduction in revenues and expenditures in preparation of the uncertainty associated with the re-authorization of the federal transportation legislation that is a major source of SEMCOG's revenue.

Contacting the Council's Management

This financial report is designed to provide our members, funding agencies, and citizens with a general overview of the Council's finances and to demonstrate the Council's accountability for the money it receives. If you have any questions about this report or need additional information, contact the finance manager at Southeast Michigan Council of Governments, 535 Griswold Avenue, Suite 300, Detroit, Michigan 48226-9844.

Southeast Michigan Council of Governments

Governmental Fund Balance Sheet/Statement of Net Assets June 30, 2008

	General Fund Balance Sheet, Modified Accrual	Adjustments (Note 2)	Statement of Net Assets, Full Accrual Basis
Assets			
Cash and investments (Note 3)	\$ 7,340,028	\$ -	\$ 7,340,028
Accounts receivable	2,048,237	-	2,048,237
Prepaid expenses	105,613	-	105,613
Capital assets - Net of accumulated depreciation (Note 1)	-	154,313	154,313
Total assets	<u>\$ 9,493,878</u>	154,313	9,648,191
Liabilities			
Accounts payable	\$ 292,402	-	292,402
Pass-through funds payable	428,745	-	428,745
Deferred revenue (Note 4)	774,570	(316,763)	457,807
Due to other governmental agencies	200,000	-	200,000
Other accrued liabilities	16,917	-	16,917
Noncurrent liabilities:			
Accrued compensated absences due within one year	-	17,182	17,182
Accrued compensated absences due in more than one year	-	534,526	534,526
Total liabilities	1,712,634	234,945	1,947,579
Fund Balance			
Designated for:			
Expenditure stabilization	3,017,910	(3,017,910)	-
Fiscal year 2008 local matching obligations (Note 9)	2,792,503	(2,792,503)	-
Undesignated	1,970,831	(1,970,831)	-
Total fund balance	<u>7,781,244</u>	<u>(7,781,244)</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 9,493,878</u>		
Net Assets			
Invested in capital assets		154,313	154,313
Unrestricted		7,546,299	7,546,299
Total net assets		<u>\$ 7,700,612</u>	<u>\$ 7,700,612</u>

Southeast Michigan Council of Governments

Statement of Governmental Fund Revenue, Expenditures, and Changes in Fund Balance/Statement of Activities Year Ended June 30, 2008

	Revenue and Expenditures, Modified Accrual Basis	Adjustments (Note 2)	Statement of Activities, Full Accrual Basis
Revenue			
Federal grants	\$ 35,640	\$ -	\$ 35,640
State-administered federal grants	7,089,493	(73,981)	7,015,512
Local dues and contributions	2,573,337	-	2,573,337
Other revenues	291,937	-	291,937
Interest and other income	287,726	-	287,726
Total revenue before pass-through revenue	10,278,133	(73,981)	10,204,152
Federal and state-administered passthrough	1,216,733	-	1,216,733
Pass-through match and in-kind revenue	240,577	-	240,577
Total revenue	11,735,443	(73,981)	11,661,462
Expenditures			
Salaries	4,179,231	-	4,179,231
Fringe benefits	2,503,209	240,805	2,744,014
Contracts	1,300,326	-	1,300,326
Rent	771,188	-	771,188
Travel	240,513	-	240,513
Supplies	299,234	-	299,234
Other costs	568,742	-	568,742
Capital outlay	135,487	(135,487)	-
Depreciation	-	58,056	58,056
Total expenditures before pass-through expenditures	9,997,930	163,374	10,161,304
Pass-through expenditures	1,216,733	-	1,216,733
Pass-through match	240,577	-	240,577
Total expenditures	11,455,240	163,374	11,618,614
Excess of Revenue Over Expenditures	280,203	(237,355)	42,848
Fund Balance/Net Assets - Beginning of year	7,501,041	156,723	7,657,764
Fund Balance/Net Assets - End of year	<u>\$ 7,781,244</u>	<u>\$ (80,632)</u>	<u>\$ 7,700,612</u>

Southeast Michigan Council of Governments

Notes to Financial Statements June 30, 2008

Note I - Summary of Significant Accounting Policies

The accounting policies of Southeast Michigan Council of Governments (the "Council" or SEMCOG) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by the Council:

Reporting Entity

Southeast Michigan Council of Governments is a voluntary association of various counties, cities, townships, villages, and school districts within the seven-county area of Southeast Michigan. The Council was organized in 1968 as an overall organization for coordinating and implementing various area-wide planning functions. The operations of the Council are financed primarily by federal and state grants and membership dues and contributions. The Council does not have the power to levy taxes or issue credit instruments and, accordingly, its operations are dependent upon the amount of voluntary membership dues received which can be used for local matching shares of grant participation programs.

Measurement, Basis of Accounting, and Financial Statement Presentation

The Council's basic financial statements include both the Council's full accrual financial statements and modified accrual financial statements.

Full Accrual Financial Statements

The full accrual financial statements (i.e., the statement of net assets and the statement of activities) are reported using the economic resources measurement focus and the accrual basis of accounting, which is described below. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

The statement of net assets includes and recognizes all long-term assets. The Council's net assets are reported in three parts - invested in capital assets, restricted net assets, and unrestricted net assets.

The statement of activities includes depreciation on long-term assets and eliminates capital outlay expense.

Private sector standards of accounting issued prior to December 1, 1989 are generally followed in the full accrual financial statements to the extent that those standards do not conflict with the standards of the Governmental Accounting Standards Board.

Southeast Michigan Council of Governments

Notes to Financial Statements June 30, 2008

Note I - Summary of Significant Accounting Policies (Continued)

Modified Accrual Financial Statements

The Council's modified accrual financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting which is described below.

Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Council considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting.

The Council has one fund, the General Fund. The General Fund accounts for all financial resources of the Council.

Financial Statement Amounts

Cash and Investments - Cash and investments include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value.

Accounts Receivable - Accounts receivable are stated at billed amounts. All amounts are deemed collectible.

Capital Assets - Capital assets are defined by the Council as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Assets are recorded at historical cost.

The Council's capital assets consist of computer equipment and office furnishings which are depreciated using the straight-line method over three to five years. Beginning of the year historical cost amounted to \$416,919 and current year additions were \$135,488. Accumulated depreciation amounted to \$398,094 at year end. Depreciation expense was \$58,056 for the year ended June 30, 2008.

Compensated Absences - The Council implemented a paid time off (PTO) policy during the fiscal year, that permits employees to earn and accumulate PTO benefits. The Council records and adjusts a liability for PTO balances for all full time employees up to 525 hours, as it is payable to employees upon separation from the Council. All PTO pay is accrued when incurred in the statement of net assets/statement of activities. Beginning balances were \$310,903 and there were \$240,805 in current year additions. Ending compensated absences balances are \$551,708, of which \$17,182 is due within one year.

Southeast Michigan Council of Governments

Notes to Financial Statements June 30, 2008

Note 1 - Summary of Significant Accounting Policies (Continued)

Fund Equity - In the fund financial statements, the governmental fund reports reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

Note 2 - Reconciliation of Individual Fund Column of the Statement of Net Assets/Statement of Activities

Total net assets reported in the statement of net assets column is different than the fund balance reported in the individual fund column because of the different measurement focus and basis of accounting, as discussed in Note 1. Below is a reconciliation of the differences:

Fund Balance - Modified Accrual Basis	\$ 7,781,244
Amounts reported in the statement of net assets are different because:	
Net value of capital assets used in governmental activities are not financial resources, and are not reported in the funds	154,313
Grant revenue was recorded as deferred revenue for the governmental fund for grant reimbursement receivables that were not received within 60 days of fiscal year end	316,763
Accumulated long-term compensated absences are not included as a liability on the fund statements under modified accrual	(551,708)
Net Assets - Full Accrual Basis	<u>\$ 7,700,612</u>

Southeast Michigan Council of Governments

Notes to Financial Statements June 30, 2008

Note 2 - Reconciliation of Individual Fund Column of the Statement of Net Assets/Statement of Activities (Continued)

The change in net assets reported in the statement of activities column is different than the change in fund balance reported in the individual fund columns because of the different measurement focus and basis of accounting, as discussed in Note 1. Below is a reconciliation of the differences:

Net Change in Fund Balances - Modified Accrual Basis	\$ 280,203
Amounts reported in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, in the statement of activities, these costs are allocated over their estimated useful lives as depreciation:	
Capital outlay	135,487
Depreciation expense	<u>(58,056)</u>
subtotal	77,431
Current year change in deferred grant revenue not recorded in the governmental funds as monies are not received within 60 days of fiscal year end	(73,981)
Increase in accrual for long-term compensated absences reported as expenditures in the statement of activities, but not in the fund statements	<u>(240,805)</u>
Change in Net Assets of Governmental Activities	<u>\$ 42,848</u>

Note 3 - Cash and Investments

The Council has designated Comerica Bank and First Independence National Bank for the deposit of its funds. The Council's cash and investments are subject to various types of risks, which are examined in more detail below:

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Council's deposits may not be returned to it. The Council does not have a deposit policy for custodial credit risk. At year end, the Council had \$675,305 of bank deposits (certificates of deposit and checking accounts) that were covered by \$200,000 of federal depository insurance. The Council believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, the Council evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Southeast Michigan Council of Governments

Notes to Financial Statements June 30, 2008

Note 3 - Cash and Investments (Continued)

Credit Risk

The Council has an investment policy that limits its investment choices. As of year end, the credit quality ratings of debt securities are as follows:

<u>Investment</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Organization</u>
Bank investment pool	\$6,664,373	A-1	S&P

Note 4 - Deferred Revenue

The governmental fund reports deferred revenue in connection with receivables for revenue that is not considered to be available to liquidate liabilities of the current period. The governmental fund also defers revenue recognition in connection with resources that have been received but not yet earned, such as annual dues paid by participating communities at various times throughout the Council's fiscal year. At the end of the current fiscal year, the various components of deferred revenue are as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Unexpired portion of membership and designated management association dues	\$ -	\$ 410,710
Unexpended contributions from Urban Airshed Project	-	47,097
Grant reimbursements requested but not received within 60 days of year end	<u>316,763</u>	<u>-</u>
Total	<u>\$ 316,763</u>	<u>\$ 457,807</u>

Note 5 - Leases

Operating Leases - The Council leases its office facilities under a seven-year operating lease which expired January 1, 2008. During fiscal year 2007, the Council renewed the lease for an additional five years, expiring January 1, 2013. Total costs for the lease were \$771,188 for the current year. Future minimum lease payments for the years ending June 30 are as follows:

2009	\$707,416
2010	725,085
2011	743,032
2012	761,644
2013	450,758

Southeast Michigan Council of Governments

Notes to Financial Statements June 30, 2008

Note 6 - Risk Management

The Council is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The Council has purchased commercial insurance for these risks. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

Note 7 - Defined Benefit Pension Plan Under MERS

Plan Description - Southeast Michigan Council of Governments participates in the Municipal Employees' Retirement System (MERS), an agent multiple-employer defined benefit pension plan that covers all full-time staff and strategic part-time staff of the Council.

Benefits vest after eight years of service. Covered employees who retire at or after attaining the age of 60 with eight years of credited service or at the age of 55 with 20 years of credited service are entitled to an annual retirement benefit payable for life, in an amount equal to their average annual compensation for the last three highest consecutive years of employment times an entitled benefit percentage of 2.25 percent for each year of credited service. MERS also provides death and disability benefits. All current retirees are also covered under Benefit Plan E, which provides for a one-time adjustment of up to 2 percent of benefits in recognition of increased living costs. The Benefit Plan E is adopted annually.

MERS issues a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Municipal Employees' Retirement System at 1134 Municipal Way, Lansing, MI 48917.

Funding Policy - There is no obligation for covered employees to contribute to the System.

Annual Pension Cost - For the year ended June 30, 2008, the Council's annual pension cost was \$0. The annual required contribution was determined as part of an actuarial valuation at December 31, 2007, using the entry age actuarial cost method. Significant actuarial assumptions used include (a) an 8 percent investment rate of return, (b) projected salary increases of 4.5 percent per year, and (c) 2.5 percent per year cost of living adjustments. Both (a) and (b) include an inflation component of 3 percent. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility over a five-year period.

Southeast Michigan Council of Governments

Notes to Financial Statements June 30, 2008

Note 7 - Defined Benefit Pension Plan Under MERS (Continued)

For the year ended June 30, 2008 and each of the two previous years, the annual pension cost (APC) for the plan was \$0. Therefore, the correlating percentage of APC contributed and the net pension obligation was also \$0.

Other three-year trend information is as follows:

	Actuarial Valuation as of December 31		
	2005	2006	2007
Actuarial value of assets	\$ 23,644,213	\$ 24,774,972	\$ 25,954,241
Actuarial Accrued Liability (AAL) (entry age)	\$ 19,077,456	\$ 20,175,080	\$ 21,155,189
Overfunded AAL	\$ 4,566,754	\$ 4,599,892	\$ 4,799,052
Funded ratio	124%	123%	123%
Covered payroll	\$ 4,166,164	\$ 4,438,314	\$ 4,528,990
UAAL as a percentage of covered payroll	- %	- %	- %

Note 8 - Pension Trust Fund/Defined Contribution Plan

The Council provides pension benefits to all of its full-time staff through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan by the Council plus investment earnings. Employees are eligible to participate from the date of employment. As established by the Council, the amount the Council contributes each year, if any, is determined by funds available in the budget. Employees' gross earnings and employee contributions for each employee plus interest allocated to the employee's account are fully vested after five years of continuous service.

The Council's total payroll during the current year was \$4,179,231. The current year contribution was calculated based on covered payroll of \$4,012,430, resulting in an employer contribution of \$124,951.

Note 9 - Commitments for Expenditures from Local Source Revenues

At June 30, 2008, the Council is committed to provide \$2,792,503 during fiscal year 2009 as its local matching share for existing grant participation programs and locally funded activities. This amount has been designated in the June 30, 2008 General Fund fund balance.

Southeast Michigan Council of Governments

Notes to Financial Statements June 30, 2008

Note 10 - Pass-through Funds

Grant revenues and expenditures include funds aggregating \$1,216,733, passed through the Council from the Federal Transit Administration and the Federal Highway Administration to subrecipient agencies in 2008. As required under the agreements with grantor agencies, the recipient agencies contributed local matching funds aggregating \$240,577.

The costs incurred under these grants are subject to the final closing adjustments of the subrecipient agencies' costs, if any, which should not materially affect the Council's future financial position or results of operations. At the end of the current fiscal year, pass-through funds payable of \$428,745 represent amounts billed to the Council from the various subrecipient governmental agencies but not paid as of that date.

Note 11 - Stewardship, Compliance, and Accountability

Budgetary Information - An annual budget is adopted on a basis consistent with generally accepted accounting principles.

The budget document presents information consistent with the presentation of the actual results within the report.

The budget process begins with the staff developing the SEMCOG work program and budget with input from funding and pass-through agencies. The budget is presented to the finance and budget committee for further input. The finance and budget committee forwards the budget to the executive committee for concurrence and to the general assembly for adoption. The budget is adopted in total with detail by revenue and expenditure categories presented for additional information. Throughout the year, the actual revenues and expenditures are monitored against this information. Budget to actual information is presented throughout the year to the finance and budget committee and executive committee.

There were no expenditures in excess of the overall budget.

Required Supplemental Information

Southeast Michigan Council of Governments

Required Supplemental Information Budgetary Comparison Schedule - General Fund Year Ended June 30, 2008

	Original and Final Adopted Budget	Actual Balances	Variance Favorable (Unfavorable)
Revenue			
Federal grants	\$ 30,958	\$ 35,640	\$ 4,682
State-administered federal grants	9,111,475	7,089,493	(2,021,982)
Local dues and contributions	2,403,330	2,573,337	170,007
Other revenues	424,581	291,937	(132,644)
Interest	120,000	287,726	167,726
Total operating revenue before pass-through revenue	12,090,344	10,278,133	(1,812,211)
Federal and state-administered passthrough	1,386,938	1,216,733	(170,205)
Pass-through match and in-kind revenue	326,571	240,577	(85,994)
Total revenue	13,803,853	11,735,443	(2,068,410)
Expenditures			
Salaries	4,742,300	4,179,231	563,069
Fringe benefits	2,488,763	2,503,209	(14,446)
Contracts	2,845,500	1,300,326	1,545,174
Rent	793,000	771,188	21,812
Travel	250,580	240,513	10,067
Supplies	420,700	299,234	121,466
Other costs	646,175	704,229	(58,054)
Total operating expenditures before pass-through expenditures	12,187,018	9,997,930	2,189,088
Pass-through expenditures	1,386,938	1,216,733	170,205
Pass-through match	326,571	240,577	85,994
Total expenditures	13,900,527	11,455,240	2,445,287
Excess of Revenue Over (Under) Expenditures	(96,674)	280,203	376,877
Fund Balance - Beginning of year	6,552,135	7,501,041	(948,906)
Fund Balance - End of year	<u>\$ 6,455,461</u>	<u>\$ 7,781,244</u>	<u>\$ 1,325,783</u>

Single Audit Report

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with
*Government Auditing Standards***

To the Executive Committee
Southeast Michigan Council of Governments

We have audited the financial statements of the governmental activities and major fund of Southeast Michigan Council of Governments (the "Council") as of and for the year ended June 30, 2008, which collectively comprise Southeast Michigan Council of Governments' basic financial statements, and have issued our report thereon dated November 3, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Council's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal controls. We consider the control deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 08-01 to be a significant deficiency in internal control over financial reporting.

To the Executive Committee
Southeast Michigan Council of Governments

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control. Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Southeast Michigan Council of Governments' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Council's response to the significant deficiency identified in our audit and described in the accompanying schedule of findings and questioned costs has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the executive committee, finance and budget committees, management, and the federal awarding agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

November 3, 2008

Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133

To the Executive Committee
Southeast Michigan Council of Governments

Compliance

We have audited the compliance of Southeast Michigan Council of Governments with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2008. The major federal program of Southeast Michigan Council of Governments is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal program is the responsibility of the Council's management. Our responsibility is to express an opinion on the Council's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Council's compliance with those requirements.

In our opinion, Southeast Michigan Council of Governments complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

To the Executive Committee
Southeast Michigan Council of Governments

Internal Control Over Compliance

The management of Southeast Michigan Council of Governments is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Council's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the executive committee, finance and budget committees, management, and the federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

November 3, 2008

Southeast Michigan Council of Governments

Schedule of Expenditures of Federal Awards Year Ended June 30, 2008

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Federal Grant Name/Number	SEMCOG Grant #/ID	Federal Expenditures
U.S. Department of Transportation -				
Passed through the Michigan Department of Transportation:				
Federal Highway Administration Highway Planning and Construction	20.205	2003-0586	CRS4	\$ 364,862
Federal Highway Administration Highway Planning and Construction	20.205	2008-0012	CRS8	126,610
Federal Highway Administration Highway Planning and Construction	20.205	2006-0009	F07A	69,258
Federal Highway Administration Highway Planning and Construction	20.205	2006-0009	F07M	15,489
Federal Highway Administration Highway Planning and Construction	20.205	2006-0009	F07S	15,228
Federal Highway Administration Highway Planning and Construction	20.205	2003-0009	F08	4,680,441
Federal Highway Administration Highway Planning and Construction	20.205	2003-0009	F08A	268,609
Federal Highway Administration Highway Planning and Construction	20.205	2003-0009	F08M	38,480
Federal Highway Administration Highway Planning and Construction	20.205	2003-0009	F08S	233,008
Federal Highway Administration Highway Planning and Construction	20.205	2003-0009	OZ07	7,279
Federal Highway Administration Highway Planning and Construction	20.205	2003-0009	PC07	85,208
Federal Highway Administration Highway Planning and Construction	20.205	2003-0009	PC08	214,471
Federal Highway Administration Highway Planning and Construction	20.205	2006-0468	RS07	43,485
Federal Highway Administration Highway Planning and Construction	20.205	2007-0607	RS08	190,930
Federal Highway Administration Highway Planning and Construction	20.205	2003-0009	TAS7	51,903
Federal Highway Administration Highway Planning and Construction	20.205	2003-0009	TAS8	116,411
Federal Highway Administration Highway Planning and Construction	20.205	92-0956	WHM4	<u>92,068</u>
subtotal Federal Highway Administration Highway Planning and Construction				6,613,740
Federal Transit Administration	20.505	2003-0009	U07	43,010
Federal Transit Administration	20.505	2006-0009	U08	<u>1,167,173</u>
subtotal Federal Transit Administration				1,210,183
Federal Highway Administration Highway Planning and Research	20.515	2006-0009	EIA7	39,010
Federal Highway Administration Highway Planning and Research	20.515	2006-0009	EIA8	106,166
Federal Highway Administration Highway Planning and Research	20.515	2006-0009	ESD8	1,888
Federal Highway Administration Highway Planning and Research	20.515	2006-0009	WTD7	25,000
Federal Highway Administration Highway Planning and Research	20.515	5006-0009	WTD8	<u>97,824</u>
subtotal Federal Highway Administration Highway Planning and Research				<u>269,888</u>
Total funds passed through Michigan Department of Transportation				8,093,811
U.S. Environmental Protection Agency - Building Capacity St. Clair River	66.469	GL-00E281010	SCR8	35,640
U.S. Environmental Protection Agency - Passed through the Michigan Department of Environmental Quality - Implementing Low Impact Development in Michigan	66.463	CP-96528201	LID7	<u>138,436</u>
Total U.S. Environmental Protection Agency funding				<u>174,076</u>
Total federal awards expended				\$ 8,267,887

Southeast Michigan Council of Governments

Reconciliation of Financial Statements Federal Revenue with Schedule of Expenditures of Federal Awards Year Ended June 30, 2008

Revenue from federal sources - As reported on financial statements:

Federal revenue reported as federal grants	\$ 35,640
Federal revenue reported as state-administered federal grants	7,089,493
Federal revenue reported as federal and state-administered passthrough	1,216,733
Less deferred revenue at June 30, 2007 recognized in the current year	(390,742)
Add deferred revenue at June 20, 2008 not recognized in the current year	<u>316,763</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 8,267,887</u></u>

Southeast Michigan of Governments

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2008

Note 1 - Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Southeast Michigan Council of Governments (the "Council") and is presented on the same basis of accounting as the basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2 - Subrecipient Awards

Of the federal expenditures presented in the schedule of expenditures of federal awards, federal awards were provided to subrecipients as follows:

Federal Program Title	CFDA Number	Amount Provided to Subrecipients
Federal Highway Administration Federal Highway Planning and Construction - Passed through to:	20.205	
Washtenaw Area Transportation Study		\$ 337,868
St. Clair County Transportation Study		248,236
Toledo Metropolitan Area Council of Governments		49,810
Transportation Asset Management System for local communities		59,725
Total CFDA number 20.205		<u>\$ 695,639</u>
Federal Transit Administration - Passed through to:	20.505	
Suburban Mobile Authority for Regional Transportation		\$ 336,016
Washtenaw Area Transportation Study		12,814
Ann Arbor Transportation Authority		49,440
Total CFDA number 20.505		<u>\$ 398,270</u>
Federal Highway Administration Federal Highway Planning and Research - Passed through to	20.515	
Washtenaw Area Transportation Study		<u>\$ 122,824</u>

Southeast Michigan Council of Governments

Schedule of Findings and Questioned Costs Year Ended June 30, 2008

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness identified? _____ Yes X No
- Significant deficiency identified that are not considered to be material weaknesses? X Yes _____ None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major program(s):

- Material weakness identified? _____ Yes X No
- Significant deficiency identified that are not considered to be material weaknesses? _____ Yes X None reported

Type of auditor's report issued on compliance for major program(s): Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? _____ Yes X No

Identification of major program(s):

CFDA Numbers	Name of Federal Program or Cluster
20.205	Federal Highway Administration Highway Planning and Construction
20.505	Federal Transit Administration

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low - risk auditee? _____ Yes X N

Southeast Michigan Council of Governments

Schedule of Findings and Questioned Costs Year Ended June 30, 2008

Section II - Financial Statement Audit Findings

Reference Number	Findings
08-01	<p>Finding Type - Significant deficiency</p> <p>Criteria - In accordance with generally accepted accounting principles all expenditures incurred in the current fiscal year must be recognized in that period.</p> <p>Condition - Invoices were discovered during the course of the audit that related to costs and services rendered prior to June 30, 2008, however these invoices were improperly excluded from the accounts payable balance at year end.</p> <p>Context - Due to the nature of the entity, SEMCOG operates on a cost reimbursement basis, meaning that for the majority of the costs it incurs, they record a corresponding receivable from the grantor. Although we identified two invoices that should have been recorded in the current fiscal year, there also should have been an offsetting accounts receivable entry causing no net effect on net assets.</p> <p>Cause - The Council did not properly include all invoices for costs and services rendered as of June 30, 2008 in accounts payable at year end</p> <p>Effect - Accounts payable are understated on the statement of net assets as of June 30, 2008. The amount of the understatement is not material.</p> <p>Recommendation - Controls related to the reporting of expenditures and accounts payable in the proper period should be implemented to ensure they are recorded in the year incurred.</p> <p>Views of Responsible Officials and Planned Corrective Actions - A procedure has been put in place to ensure more attention is given to expenses incurred toward the end of the fiscal year to comply with generally accepted accounting principles.</p>

Section III - Federal Program Audit Findings - None

Southeast Michigan Council of Governments

Summary Schedule of Prior Year Audit Findings Year Ended June 30, 2008

Finding	CFDA Number	Questioned Costs	Status	Comments
The Council allocated an increase in accumulated sick time as part of the fringe benefit cost allocation. At that time, the Council did not pay accumulated sick leave to employees upon termination. As a result, accumulated sick leave was not a recordable liability in accordance with generally accepted accounting principles.	20.205	\$15,435	Corrected	The Council implemented a new Paid Time Off (PTO) policy during the fiscal year that permits employees to earn and accumulate PTO benefits. The Council records and adjusts a liability for PTO balances for all full time employees up to 525 hours, as it is payable to employees upon separation from the Council. At the time of the conversion to the new policy, accumulated sick leave benefits were paid out to employees and/or converted to PTO.

Other Supplemental Information

Southeast Michigan Council of Governments

Schedule of Indirect Costs For the Year Ended June 30, 2008

Salaries	237,950.60
Part Time Salaries	88.00
Contract Labor	0.00
Contracts	50,514.59
Mileage	243.56
Travel	715.64
Meetings & Conferences	1,743.00
Auto Rental & Maint	82,813.07
Data Processing	49,775.64
Furniture Expense	3,534.90
Computer Expense	0.00
Print/Stationary	15,720.48
Office Supplies	12,493.19
Postage	7,949.12
Insurance	24,274.82
Dues/Membership/Subscript	1,462.63
Other Expenses	6,306.38
Telephone	22,657.72
Utilities & Other	40,251.03
Equip Rental & Maint	99,365.49
Depreciation Expenses	10,145.24
Rent	771,188.44
Meeting Expenses	4,399.34
Refunded Expend.	0.00
Fringe Benefits	129,987.03

1,573,579.91
=====

The indirect cost rate for the year ended June 30, 2008 is the ratio of the indirect costs to direct and other allocated costs or:

Indirect cost	1,573,579.91	
	-----	23.04%
Direct costs and other allocated costs	6,829,477.77	
Budgeted indirect rate: 24%		
OPERATIONAL EXPENSES	9,617,788.17	
LESS:		
Indirect Costs	(1,573,579.91)	
CONTRACT (ELM 1-8 ONLY)	(1,230,153.34)	
IN-KIND (ELM 1-8 ONLY)	0.00	
add back REF EXP (ELM 1-8 ONLY)	15,048.54	
add back MEET REV (ELM 1-8 ONLY)	375.00	

	6,829,478.46	

Southeast Michigan Council of Governments

Schedule of Support Services Costs For the Year Ended June 30, 2008

Salaries-Full Time	662,224.75
Salaries-Part Time	0.00
Contract Labor	0.00
Contracts	19,657.70
Mileage	1,468.50
Travel	13,347.15
Meeting & Conferences	21,514.81
Auto- Rental & Maint	0.00
Data Processing	113,282.52
Furniture Expense	839.00
Computer Equip Exp	7,945.19
Print & Stationary	21,400.81
Office Supplies	3,103.13
Postage	40,327.01
Due & Memberships	36,398.52
Other	20,345.52
Telephone	214.81
Equip rent & maint	0.00
Meeting Expenses	51,713.39
Meeting Revenue	0.00
Refund Expend	(10,698.61)
Fringe Benefits	361,736.69

	1,364,820.89
	=====

The support services cost rate for the year ended June 30, 2008 is the ratio of the support services costs to direct and other allocated costs of:

Support services costs	1,364,820.89	
	-----	=
Direct and other allocated costs	4,821,235.56	28.31%
Budgeted support rate: 28%		

The direct and other allocated costs making up the allocation base are as follow:

Direct costs and allocated fringe benefits	6,829,478.46
LESS:	
Support Services	(1,364,820.89)
Data Processing(elm 1-8)	(473,726.90)
MA07 (less indirect & dp)	(106,379.97)
MA08 (less indirect & dp)	(60,633.02)
08830 (less indirect & dp, plus refunded expenditures)	(2,680.85)

	4,821,236.83

Southeast Michigan Council of Governments

Schedule of Allocated Direct Data Processing Costs For the Year Ended June 30, 2008

	DP COST	

Salaries	259,736.23	
Contracts	0.00	
Mileage	195.82	
Travel	5,534.11	
Meetings & Conference	11,186.74	
Computer Equip. Exp	134,621.08	
Print & Stationary	0.00	
Office Supplies	293.77	
Postage	965.09	
Dues/Membership	468.06	
Other Expenses	1,155.21	
Telephone	14,990.77	
Equip Rental & Maint	17,603.07	
Depreciation	47,911.24	
Meeting Expenses	244.36	
Fringe Benefits	141,879.51	

	636,785.06	
	=====	
 Direct Data Processing costs	 636,785.06	

Total Base Units	371	\$1,716.40

Southeast Michigan Council of Governments

Computation of Fringe Benefit Rates and Schedule of Fringe Benefits For the Year Ended June 30, 2008

	PART TIME	FULL TIME	TOTAL
	-----	-----	-----
FICA	11,830.94	284,595.09	296,426.03
MEDICARE	2,841.31	68,348.15	71,189.46
UNEMPLOYMENT		15,373.49	15,373.49
DENTAL INSURANCE		81,489.36	81,489.36
LIFE & DISABILITY INSURANCE		73,593.39	73,593.39
GROUP HEALTH INSURANCE		895,223.73	895,223.73
WORKERS COMPENSATION		11,728.00	11,728.00
ANNUAL LEAVE		(24,233.33)	(24,233.33)
SICK LEAVE		(266,465.22)	(266,465.22)
HOLIDAY LEAVE		160,132.36	160,132.36
ADMIN LEAVE		5,944.71	5,944.71
PAID TIME OFF		644,098.03	644,098.03
RETIREMENT		124,950.92	124,950.92
OTHER FRINGE BENEFITS		116,989.37	116,989.37
	-----	-----	-----
TOTAL	14,673.25	2,191,769.05	2,206,440.30
	=====	=====	=====

FRINGE BENEFITS WERE ALLOCATED TO COST CENTERS

AS FOLLOWS:

DIRECT COSTS	1,572,837.07
DATA PROCESSING COSTS	141,879.51
SUPPORT SERVICES COSTS	361,736.69
INDIRECT COSTS	129,987.03

	2,206,440.30
	=====

THE SEPARATE FRINGE BENEFIT RATE FOR THE YEAR ENDED
JUNE 30, 2008 ARE AS FOLLOWS:

	FULL-TIME EMPLOYEES		PART-TIME EMPLOYEES		COMBINED COSTS	
	-----		-----		-----	
FRINGE BENEFITS	2,191,769.05		14,673.25		2,206,442.30	
	-----	54.62%	-----	8.80%	-----	52.80%
GROSS SALARIES	4,012,429.68		166,801.22		4,179,230.90	

Budgeted fringe rate: 55.1%

		FULL TIME	PART TIME
		96.01%	3.99%
TOTAL FICA	296,426.03	284,595.09	11,830.94
TOTAL MEDICARE	71,189.46	68,348.15	2,841.31
	-----	-----	-----
	367,615.49	352,943.24	14,672.25

Southeast Michigan Council of Governments

General Fund

Combined Statement of Revenues and Expenditures by Funding Source For the Year Ended June 30, 2008

	MDOT/FHWA PROJECTS TOTAL	MDOT SERVICES PROJECTS TOTAL	MDOT ASSISTANCE PROJECTS TOTAL	MDNR/EPA PROJECTS TOTAL	LOCAL/OTHER PROJECTS TOTAL	TOTALS (MEMORANDUM ONLY)	
						2008	2007
Revenues earned:							
Federal grants	0.00	0.00	0.00	35,639.86	0.00	35,639.86	68,914.00
State administered federal	5,496,511.63	534,093.62	846,469.72	138,436.31	0.00	7,015,511.28	6,314,338.00
Federal & State Admin pass throu	1,034,183.75	0.00	182,549.26	0.00	0.00	1,216,733.01	1,281,223.00
State grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local matching contributions	240,576.95	0.00	0.00	0.00	0.00	240,576.95	293,207.00
Local (SEMCOG)	1,241,777.91	2,362.45	21,119.37	24,015.56	1,284,062.74	2,573,338.03	2,492,743.00
Other administered Federal	0.00	0.00	0.00	0.00	0.00	0.00	14,371.00
Other revenues	0.00	0.00	0.00	69,547.98	222,389.50	291,937.48	455,366.00
Interest revenue & Misc rev.	0.00	0.00	0.00	0.00	287,726.13	287,726.13	337,189.00
Total revenues earned	8,013,050.24	536,456.07	1,050,138.35	267,639.71	1,794,178.37	11,661,462.74	11,257,351.00
Expenditures:							
Direct Cost							
Salaries	2,258,973.19	181,159.78	102,361.32	39,332.68	437,404.60	3,019,231.57	2,993,650.00
Subcontracts	385,636.12	0.00	584,343.45	175,322.84	84,850.97	1,230,153.38	820,443.00
Travel	61,323.77	12,227.94	10,570.64	135.11	17,493.80	101,751.26	114,728.00
Data processing	365,593.56	37,760.85	13,731.22	0.00	56,641.27	473,726.90	341,316.00
Supplies	39,228.39	1,340.09	818.14	171.40	8,482.55	50,040.57	91,089.00
Other costs	216,972.75	16,689.18	328.74	189.19	(2,533.35)	231,646.51	130,662.00
Allocated costs:							
Fringe benefits	1,162,493.22	98,957.54	54,634.06	18,647.36	238,104.98	1,572,837.16	1,679,674.00
Support services	1,058,453.14	87,862.45	47,760.15	16,553.62	154,191.55	1,364,820.91	1,394,654.00
Indirect costs	1,189,615.40	100,458.24	53,041.37	17,287.51	213,177.39	1,573,579.91	1,610,710.00
Equipment expenditures, net of depreciation	0.00	0.00	0.00	0.00	83,373.54	83,373.54	70,858.00
Operational Expenditures	6,738,289.54	536,456.07	867,589.09	267,639.71	1,291,187.30	9,701,161.71	9,247,784.00
Pass-through expenditures	1,034,183.75	0.00	182,549.26	0.00	0.00	1,216,733.01	1,281,223.00
Pass-through match	240,576.95	0.00	0.00	0.00	0.00	240,576.95	293,207.00
In-kind Match	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total expenditures	8,013,050.24	536,456.07	1,050,138.35	267,639.71	1,291,187.30	11,158,471.67	10,822,214.00
Excess of revenues over expenditures					502,991.07	502,991.07	435,137.00

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures By Funding Source - Federal Highway Administration and Federal Transit Administration Grants through Michigan Department of Transportation For the Year Ended June 30, 2008

	F07 FHWA 112 DETROIT UZA UWP 06-07 2006-0009/Z11 87843	F07A FHWA 112 ANN ARBOR UZA UWP 06-07 2006-0009/Z12 87844	F07M FHWA 112 TOL/MONROE UZA UWP 06-07 2006-0009/Z14 87846	F07S FHWA 112 PORT HURON UZA UWP 06-07 2006-0009/Z13 87845	U07 FTA SEC 8 MI-80-2001 UWP 06-07 2006-0009/Z15 87847	TOTAL
Grantor funding percentage	81.85%	81.85%	81.85%	81.85%	80%	
Revenues earned:						
Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	0.00	69,258.17	15,488.94	15,227.54	43,009.74	142,984.39
State grants	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	0.00	0.01	(0.44)	0.50	2.03	2.10
Local matching contributions	0.00	15,357.80	3,435.07	3,376.16	10,751.11	32,920.14
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00	0.00	0.00
In-kind revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total revenues earned	0.00	84,615.98	18,923.57	18,604.20	53,762.88	175,906.63
Expenditures:						
Salaries	0.00	0.00	0.00	0.00	0.00	0.00
Subcontracts	0.00	0.00	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00	0.00	0.00
Data processing	0.00	0.00	0.00	0.00	0.00	0.00
Supplies	0.00	0.00	0.00	0.00	0.00	0.00
Other costs	0.00	0.00	0.00	0.00	0.00	0.00
Fringe benefits	0.00	0.00	0.00	0.00	0.00	0.00
Support services	0.00	0.00	0.00	0.00	0.00	0.00
Indirect costs	0.00	0.00	0.00	0.00	0.00	0.00
Operational Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Pass-through expenditures	0.00	69,258.18	15,488.50	15,228.04	43,011.77	142,986.49
Pass-through match	0.00	15,357.80	3,435.07	3,376.16	10,751.11	32,920.14
In-kind match	0.00	0.00	0.00	0.00	0.00	0.00
Total expenditures	0.00	84,615.98	18,923.57	18,604.20	53,762.88	175,906.63
Accounts receivable @ 7/1/07	732,459.85	86,140.52	862.86	0.00	613,149.56	1,432,612.79
Federal and state share of expended funds	0.00	69,258.17	15,488.94	15,227.54	43,009.74	142,984.39
Cash received FY 2008	732,459.85	155,398.69	16,351.80	15,227.54	656,159.30	1,575,597.18
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/08	0.00	0.00	0.00	0.00	0.00	(0.00)

Southeast Michigan Council of Governments

By Funding Source - Federal Highway Administration and Federal Transit Administration Grants through Michigan Department of Transportation Pass-through Expenses/Match For the Year Ended June 30, 2008

	F07 FHWA 112 DETROIT UZA UWP 06-07 2006-0009/Z11 87843	F07A FHWA 112 ANN ARBOR UZA UWP 06-07 2006-0009/Z12 87844	F07M FHWA 112 TOL/MONROE UZA UWP 06-07 2006-0009/Z14 87846	F07S FHWA 112 PORT HURON UZA UWP 06-07 2006-0009/Z13 87845	U07 FTA SEC 8 MI-80-2001 UWP 06-07 2006-0009/Z15 87847	TOTAL
SMART - Payable	0.00	0.00	0.00	0.00	41,945.00	41,945.00
AATA - Payable	0.00	0.00	0.00	0.00	0.00	0.00
WATS - Payable	0.00	69,258.18	0.00	0.00	1,066.77	70,324.95
SCCOTS - Payable	0.00	0.00	0.00	15,228.04	0.00	15,228.04
DDOT - Payable	0.00	0.00	0.00	0.00	0.00	0.00
TMACOG - Payable	0.00	0.00	15,488.50	0.00	0.00	15,488.50
Pass thru Payable Total	0.00	69,258.18	15,488.50	15,228.04	43,011.77	142,986.49
SMART - Pass thru match	0.00	0.00	0.00	0.00	10,485.00	10,485.00
AATA - Pass thru match	0.00	0.00	0.00	0.00	0.00	0.00
WATS - Pass thru match	0.00	15,357.80	0.00	0.00	266.11	15,623.91
SCCOTS - Pass thru match	0.00	0.00	0.00	3,376.16	0.00	3,376.16
DDOT - Pass thru match	0.00	0.00	0.00	0.00	0.00	0.00
TMACOG - Pass thru match	0.00	0.00	3,435.07	0.00	0.00	3,435.07
Pass thru Match Total	0.00	15,357.80	3,435.07	3,376.16	10,751.11	32,920.14
Total	0.00	84,615.98	18,923.57	18,604.20	53,762.88	175,906.63
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Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures By Funding Source - Federal Highway Administration and Federal Transit Administration Grants through Michigan Department of Transportation From Project Inception through June 30, 2008

	F07 FHWA 112 DETROIT UZA UWP 06-07 2006-0009/Z11 87843	F07A FHWA 112 ANN ARBOR UZA UWP 06-07 2006-0009/Z12 87844	F07M FHWA 112 TOL/MONROE UZA UWP 06-07 2006-0009/Z14 87846	F07S FHWA 112 PORT HURON UZA UWP 06-07 2006-0009/Z13 87845	U07 FTA SEC 8 MI-80-2001 UWP 06-07 2006-0009/Z15 87847	TOTAL
Grantor award total	6,368,388	600,028	77,932	195,292	1,737,830	
Revenues earned:						
Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	4,332,735.76	349,515.15	60,249.01	159,846.50	1,350,479.72	6,252,826.14
State grants	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	960,771.58	0.02	611.04	0.50	0.00	961,383.14
Local matching contributions	0.00	77,503.97	12,749.00	35,445.00	(503,921.36)	(378,223.39)
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00	0.00	0.00
In-kind revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total revenues earned	5,293,507.34	427,019.14	73,609.05	195,292.00	846,558.36	6,835,985.89
Expenditures:						
Salaries	1,808,093.50	0.00	1,322.77	0.00	290,547.28	2,099,963.55
Subcontracts	184,207.37	0.00	0.00	0.00	28,134.13	212,341.50
Travel	61,152.14	0.00	0.00	0.00	9,807.26	70,959.40
Data processing	231,305.01	0.00	0.00	0.00	35,087.93	266,392.94
Supplies	43,578.18	0.00	0.00	0.00	5,834.83	49,413.01
Other costs	105,806.30	0.00	0.00	0.00	14,475.03	120,281.33
Fringe benefits	991,921.36	0.00	780.26	0.00	163,093.52	1,155,795.14
Support services	884,618.84	0.00	617.95	0.00	142,146.65	1,027,383.44
Indirect costs	982,824.64	0.00	648.07	0.00	157,431.73	1,140,904.44
Operational Expenditures	5,293,507.34	0.00	3,369.05	0.00	846,558.36	6,143,434.75
Pass-through expenditures	0.00	349,515.17	57,491.00	159,847.00	0.00	566,853.17
Pass-through match	0.00	77,503.97	12,749.00	35,445.00	0.00	125,697.97
In-kind match	0.00	0.00	0.00	0.00	0.00	0.00
Total expenditures	5,293,507.34	427,019.14	73,609.05	195,292.00	846,558.36	6,835,985.89
Federal and state share of expended funds	4,332,735.76	349,515.15	60,249.01	159,846.50	1,350,479.72	6,252,826.14
Cash received	4,332,735.76	349,515.15	60,249.01	159,846.50	1,350,479.72	6,252,826.14
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/08	0.00	0.00	0.00	0.00	0.00	0.00

Southeast Michigan Council of Governments

By Funding Source - Federal Highway Administration and Federal Transit Administration Grants through Michigan Department of Transportation Pass-through Expenses/Match From Project Inception through June 30, 2008

	F07 FHWA 112 DETROIT UZA UWP 06-07 2006-0009/Z11 87843	F07A FHWA 112 ANN ARBOR UZA UWP 06-07 2006-0009/Z12 87844	F07M FHWA 112 TOL/MONROE UZA UWP 06-07 2006-0009/Z14 87846	F07S FHWA 112 PORT HURON UZA UWP 06-07 2006-0009/Z13 87845	U07 FTA SEC 8 MI-80-2001 UWP 06-07 2006-0009/Z15 87847	TOTAL
SMART - Payable	0.00	0.00	0.00	0.00	0.00	0.00
AATA - Payable	0.00	0.00	0.00	0.00	0.00	0.00
WATS - Payable	0.00	349,515.17	0.00	0.00	0.00	349,515.17
SCCOTS - Payable	0.00	0.00	0.00	159,847.00	0.00	159,847.00
DDOT - Payable	0.00	0.00	0.00	0.00	0.00	0.00
TMACOG - Payable	0.00	0.00	57,491.00	0.00	0.00	57,491.00
Pass thru Payable Total	0.00	349,515.17	57,491.00	159,847.00	0.00	566,853.17
SMART - Pass thru match	0.00	0.00	0.00	0.00	0.00	0.00
AATA - Pass thru match	0.00	0.00	0.00	0.00	0.00	0.00
WATS - Pass thru match	0.00	77,503.97	0.00	0.00	0.00	77,503.97
SCCOTS - Pass thru match	0.00	0.00	0.00	35,445.00	0.00	35,445.00
DDOT - Pass thru match	0.00	0.00	0.00	0.00	0.00	0.00
TMACOG - Pass thru match	0.00	0.00	12,749.00	0.00	0.00	12,749.00
Pass thru Match Total	0.00	77,503.97	12,749.00	35,445.00	0.00	125,697.97
Total	0.00	427,019.14	70,240.00	195,292.00	0.00	692,551.14

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures By Funding Source - Federal Highway Administration and Federal Transit Administration Grants through Michigan Department of Transportation For the Year Ended June 30, 2008

	F08 FHWA 112 DETROIT UZA UWP 07-08 2006-0009/Z23 100561	F08A FHWA 112 ANN ARBOR UZA UWP 07-08 2006-0009/Z22 100559	F08M FHWA 112 TOL/MONROE UZA UWP 07-08 2006-0009/Z24 100562	F08S FHWA 112 PORT HURON UZA UWP 07-08 2006-0009/Z25 100563	U08 FTA SEC 8 MI-80-2001 UWP 07-08 2006-0009/Z21 100558	TOTAL
Grantor funding percentage	81.85%	81.85%	81.85%	81.85%	80%	
Revenues earned:						
Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	4,680,440.53	268,609.39	38,480.04	233,008.43	1,167,172.60	6,387,710.99
State grants	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	1,037,874.09	0.01	922.21	0.00	202,979.50	1,241,775.81
Local matching contributions	0.00	59,563.35	7,610.63	51,668.94	88,813.89	207,656.81
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00	0.00	0.00
In-kind revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total revenues earned	5,718,314.62	328,172.75	47,012.88	284,677.37	1,458,965.99	7,837,143.61
Expenditures:						
Salaries	1,917,545.88	0.00	1,984.46	0.00	339,442.85	2,258,973.19
Subcontracts	343,216.14	0.00	0.00	0.00	42,419.98	385,636.12
Travel	51,671.72	0.00	150.00	0.00	9,502.05	61,323.77
Data processing	313,157.46	0.00	0.00	0.00	52,436.10	365,593.56
Supplies	34,226.61	0.00	0.00	0.00	5,001.78	39,228.39
Other costs	173,356.60	0.00	0.00	0.00	43,616.15	216,972.75
Fringe benefits	983,850.72	0.00	1,084.00	0.00	177,558.50	1,162,493.22
Support services	894,733.70	0.00	911.10	0.00	162,808.34	1,058,453.14
Indirect costs	1,006,555.79	0.00	951.49	0.00	182,108.12	1,189,615.40
Operational Expenditures	5,718,314.62	0.00	5,081.05	0.00	1,014,893.87	6,738,289.54
Pass-through expenditures	0.00	268,609.40	34,321.20	233,008.43	355,258.23	891,197.26
Pass-through match	0.00	59,563.35	7,610.63	51,668.94	88,813.89	207,656.81
In-kind match	0.00	0.00	0.00	0.00	0.00	0.00
Total expenditures	5,718,314.62	328,172.75	47,012.88	284,677.37	1,458,965.99	7,837,143.61
Accounts receivable @ 7/1/07	0.00	0.00	0.00	0.00	0.00	0.00
Federal and state share of expended funds	4,680,440.53	268,609.39	38,480.04	233,008.43	1,167,172.60	6,387,710.99
Cash received FY 2008	3,829,945.36	138,750.45	37,892.13	147,367.58	938,781.70	5,092,737.22
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/08	850,495.17	129,858.94	587.91	85,640.85	228,390.90	1,294,973.77

Southeast Michigan Council of Governments

By Funding Source - Federal Highway Administration and Federal Transit Administration Grants through Michigan Department of Transportation Pass-through Expenses/Match For the Year Ended June 30, 2008

	F08 FHWA 112 DETROIT UZA UWP 07-08 2006-0009/Z23 100561	F08A FHWA 112 ANN ARBOR UZA UWP 07-08 2006-0009/Z22 100559	F08M FHWA 112 TOL/MONROE UZA UWP 07-08 2006-0009/Z24 100562	F08S FHWA 112 PORT HURON UZA UWP 07-08 2006-0009/Z25 100563	U08 FTA SEC 8 MI-80-2001 UWP 07-08 2006-0009/Z21 100558	TOTAL
SMART - Payable	0.00	0.00	0.00	0.00	294,071.00	294,071.00
AATA - Payable	0.00	0.00	0.00	0.00	49,440.00	49,440.00
WATS - Payable	0.00	268,609.40	0.00	0.00	11,747.23	280,356.63
SCCOTS - Payable	0.00	0.00	0.00	233,008.43	0.00	233,008.43
DDOT - Payable	0.00	0.00	0.00	0.00	0.00	0.00
TMACOG - Payable	0.00	0.00	34,321.20	0.00	0.00	34,321.20
Pass thru Payable Total	0.00	268,609.40	34,321.20	233,008.43	355,258.23	891,197.26
SMART - Pass thru match	0.00	0.00	0.00	0.00	73,517.00	73,517.00
AATA - Pass thru match	0.00	0.00	0.00	0.00	12,360.00	12,360.00
WATS - Pass thru match	0.00	59,563.35	0.00	0.00	2,936.89	62,500.24
SCCOTS - Pass thru match	0.00	0.00	0.00	51,668.94	0.00	51,668.94
DDOT - Pass thru match	0.00	0.00	0.00	0.00	0.00	0.00
TMACOG - Pass thru match	0.00	0.00	7,610.63	0.00	0.00	7,610.63
Pass thru Match Total	0.00	59,563.35	7,610.63	51,668.94	88,813.89	207,656.81
Total	0.00	328,172.75	41,931.83	284,677.37	444,072.12	1,098,854.07
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Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures By Funding Source - Federal Highway Administration and Federal Transit Administration Grants through Michigan Department of Transportation From Project Inception through June 30, 2008

	F08 FHWA 112 DETROIT UZA UWP 07-08 2006-0009/Z23 100561	F08A FHWA 112 ANN ARBOR UZA UWP 07-08 2006-0009/Z22 100559	F08M FHWA 112 TOL/MONROE UZA UWP 07-08 2006-0009/Z24 100562	F08S FHWA 112 PORT HURON UZA UWP 07-08 2006-0009/Z25 100563	U08 FTA SEC 8 MI-80-2001 UWP 07-08 2006-0009/Z21 100558	TOTAL
Grantor award total	6,874,506	427,281	81,700	374,444	1,887,759	
Revenues earned:						
Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	4,680,440.53	268,609.39	38,480.04	233,008.43	1,167,172.60	6,387,710.99
State grants	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	1,037,874.09	0.01	922.21	0.00	202,979.50	1,241,775.81
Local matching contributions	0.00	59,563.35	7,610.63	51,668.94	88,813.89	207,656.81
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00	0.00	0.00
In-kind revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total revenues earned	5,718,314.62	328,172.75	47,012.88	284,677.37	1,458,965.99	7,837,143.61
Expenditures:						
Salaries	1,917,545.88	0.00	1,984.46	0.00	339,442.85	2,258,973.19
Subcontracts	343,216.14	0.00	0.00	0.00	42,419.98	385,636.12
Travel	51,671.72	0.00	150.00	0.00	9,502.05	61,323.77
Data processing	313,157.46	0.00	0.00	0.00	52,436.10	365,593.56
Supplies	34,226.61	0.00	0.00	0.00	5,001.78	39,228.39
Other costs	173,356.60	0.00	0.00	0.00	43,616.15	216,972.75
Fringe benefits	983,850.72	0.00	1,084.00	0.00	177,558.50	1,162,493.22
Support services	894,733.70	0.00	911.10	0.00	162,808.34	1,058,453.14
Indirect costs	1,006,555.79	0.00	951.49	0.00	182,108.12	1,189,615.40
Operational Expenditures	5,718,314.62	0.00	5,081.05	0.00	1,014,893.87	6,738,289.54
Pass-through expenditures	0.00	268,609.40	34,321.20	233,008.43	355,258.23	891,197.26
Pass-through match	0.00	59,563.35	7,610.63	51,668.94	88,813.89	207,656.81
In-kind match	0.00	0.00	0.00	0.00	0.00	0.00
Total expenditures	5,718,314.62	328,172.75	47,012.88	284,677.37	1,458,965.99	7,837,143.61
Federal and state share of expended funds	4,680,440.53	268,609.39	38,480.04	233,008.43	1,167,172.60	6,387,710.99
Cash received	3,829,945.36	138,750.45	37,892.13	147,367.58	938,781.70	5,092,737.22
adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable@ 6/30/08	850,495.17	129,858.94	587.91	85,640.85	228,390.90	1,294,973.77

Southeast Michigan Council of Governments

By Funding Source - Federal Highway Administration and Federal Transit Administration Grants through Michigan Department of Transportation Pass-through Expenses/Match From Project Inception through June 30, 2008

	F08 FHWA 112 DETROIT UZA UWP 07-08 2006-0009/Z23 100561	F08A FHWA 112 ANN ARBOR UZA UWP 07-08 2006-0009/Z22 100559	F08M FHWA 112 TOL/MONROE UZA UWP 07-08 2006-0009/Z24 100562	F08S FHWA 112 PORT HURON UZA UWP 07-08 2006-0009/Z25 100563	U08 FTA SEC 8 MI-80-2001 UWP 07-08 2006-0009/Z21 100558	TOTAL
SMART - Payable	0.00	0.00	0.00	0.00	294,071.00	294,071.00
AATA - Payable	0.00	0.00	0.00	0.00	49,440.00	49,440.00
WATS - Payable	0.00	268,609.40	0.00	0.00	11,747.23	280,356.63
SCCOTS - Payable	0.00	0.00	0.00	233,008.43	0.00	233,008.43
DDOT - Payable	0.00	0.00	0.00	0.00	0.00	0.00
TMACOG - Payable	0.00	0.00	34,321.20	0.00	0.00	34,321.20
Pass thru Payable Total	0.00	268,609.40	34,321.20	233,008.43	355,258.23	891,197.26
SMART - Pass thru match	0.00	0.00	0.00	0.00	73,517.00	73,517.00
AATA - Pass thru match	0.00	0.00	0.00	0.00	12,360.00	12,360.00
WATS - Pass thru match	0.00	59,563.35	0.00	0.00	2,936.89	62,500.24
SCCOTS - Pass thru match	0.00	0.00	0.00	51,668.94	0.00	51,668.94
DDOT - Pass thru match	0.00	0.00	0.00	0.00	0.00	0.00
TMACOG - Pass thru match	0.00	0.00	7,610.63	0.00	0.00	7,610.63
Pass thru Match Total	0.00	59,563.35	7,610.63	51,668.94	88,813.89	207,656.81
Total	0.00	328,172.75	41,931.83	284,677.37	444,072.12	1,098,854.07
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Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures By Funding Source - Michigan Department of Transportation - Service For the Year Ended June 30, 2008

	PC07 PLANNING COORDINATION 2006-0009/Z18 88430	PC08 PLANNING COORDINATION 2006-0009/Z18 88430	RS07 RIDESHARING CMAQ 2006-0468 88016	RS08 RIDESHARING CMAQ 2006-0468 88016	TOTAL
Grantor funding percentage	100%	100%	100%	100%	
Revenues earned:					
Federal grants	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	85,208.15	214,470.90	43,485.05	190,929.52	534,093.62
State grants	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	1,482.99	0.00	879.46	0.00	2,362.45
Local matching contributions	0.00	0.00	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00	0.00
Total revenues earned	86,691.14	214,470.90	44,364.51	190,929.52	536,456.07
Expenditures:					
Salaries	32,861.69	80,276.39	10,427.06	57,594.64	181,159.78
Subcontracts	0.00	0.00	0.00	0.00	0.00
Travel	37.10	659.76	3,938.82	7,592.26	12,227.94
Data processing	5,149.20	12,014.82	5,149.21	15,447.62	37,760.85
Supplies	49.83	128.12	93.01	1,069.13	1,340.09
Other costs	0.00	1,572.24	3,933.79	11,183.15	16,689.18
Fringe benefits	17,950.51	43,850.54	5,695.73	31,460.76	98,957.54
Support services	14,408.79	35,806.62	6,819.07	30,827.97	87,862.45
Indirect costs	16,234.02	40,162.41	8,307.82	35,753.99	100,458.24
Total expenditures	86,691.14	214,470.90	44,364.51	190,929.52	536,456.07
Accounts receivable @ 7/1/07	87,877.97	0.00	38,893.14	0.00	126,771.11
Federal and state share of expended funds	85,208.15	214,470.90	43,485.05	190,929.52	534,093.62
Cash received FY 2008	173,086.12	159,776.87	82,378.19	146,657.38	561,898.56
Adjustments	0.00	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/08	0.00	54,694.03	0.00	44,272.14	98,966.17

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures By Funding Source - Michigan Department of Transportation - Service From Project Inception through June 30, 2008

	PC07 PLANNING COORDINATION 2006-0009/Z18 88430	PC08 PLANNING COORDINATION 2006-0009/Z18 88430	RS07 RIDESHARING CMAQ 2006-0468 88016	RS08 RIDESHARING CMAQ 2006-0468 88016	TOTAL
Grant award total	350,901	355,751	414,031	321,100	
Revenues earned:					
Federal grants	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	312,493.01	214,470.90	247,054.29	190,929.52	964,947.72
State grants	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	1,482.99	0.00	879.46	0.00	2,362.45
Local matching contributions	0.00	0.00	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00	0.00
Total revenues earned	313,976.00	214,470.90	247,933.75	190,929.52	967,310.17
Expenditures:					
Salaries	118,375.07	80,276.39	67,176.42	57,594.64	323,422.52
Subcontracts	0.00	0.00	0.00	0.00	0.00
Travel	386.92	659.76	11,143.50	7,592.26	19,782.44
Data processing	12,284.72	12,014.82	14,663.23	15,447.62	54,410.39
Supplies	105.66	128.12	12,150.73	1,069.13	13,453.64
Other costs	0.00	1,572.24	14,165.96	11,183.15	26,921.35
Fringe benefits	68,392.14	43,850.54	39,170.38	31,460.76	182,873.82
Support services	54,476.95	35,806.62	41,997.13	30,827.97	163,108.67
Indirect costs	59,954.54	40,162.41	47,466.40	35,753.99	183,337.34
Total expenditures	313,976.00	214,470.90	247,933.75	190,929.52	967,310.17
Federal and state share of expended funds	312,493.01	214,470.90	247,054.29	190,929.52	964,947.72
Cash received	312,493.01	159,776.87	247,054.29	146,657.38	865,981.55
Adjustment	0.00	0.00	0.00	0.00	0.00
Accounts receivable@ 6/30/08	0.00	54,694.03	0.00	44,272.14	98,966.17

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures By Funding Source - Michigan Department of Transportation - Projects For the Year Ended June 30, 2008

	CRS4 COMMUTER RAIL STUDY 2003-0586 48561	CRS8 COMMUTER RAIL STUDY 2003-0586 48561	EIA7 ECONOMIC IMPACT ANALYSIS 2006-0009/Z17 88428	EIA8 ECONOMIC IMPACT ANALYSIS 2006-0009/Z17 88428	ESD8 ECONOMIC STUDY-DETROIT 2006-0009/Z27 101429	OZ07 OZONE ACTION CMAQ 2006-0009/Z26 100406	TOTAL
Grantor funding percentage	100%	100%	100%	100%	100%	80%	
Revenues earned:							
Federal grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	364,861.69	126,609.69	39,009.58	106,165.98	1,887.70	7,278.69	645,813.33
State grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	257.78	0.00	481.22	0.00	0.00	2,441.25	3,180.25
Local matching contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total revenues earned	365,119.47	126,609.69	39,490.80	106,165.98	1,887.70	9,719.94	648,993.58
Expenditures:							
Salaries	6,941.71	0.00	14,409.55	36,768.98	773.30	3,529.25	62,422.79
Subcontracts	347,987.72	126,609.69	0.00	0.00	0.00	0.00	474,597.41
Travel	0.00	0.00	1,396.02	6,357.24	0.00	433.56	8,186.82
Data processing	0.00	0.00	1,716.40	5,149.21	0.00	0.00	6,865.61
Supplies	118.08	0.00	0.00	0.00	0.00	6.21	124.29
Other costs	0.00	0.00	0.00	23.87	0.00	260.00	283.87
Fringe benefits	3,791.87	0.00	7,871.14	20,084.86	422.41	1,927.83	34,098.11
Support services	3,071.95	0.00	6,702.53	17,900.88	338.49	1,742.91	29,756.76
Indirect costs	3,208.14	0.00	7,395.16	19,880.94	353.50	1,820.18	32,657.92
Total expenditures	365,119.47	126,609.69	39,490.80	106,165.98	1,887.70	9,719.94	648,993.58
Accounts receivable @ 7/1/07	82,595.62	0.00	20,268.02	0.00	0.00	497.26	103,360.90
Federal and state share of expended funds	364,861.69	126,609.69	39,009.58	106,165.98	1,887.70	7,278.69	645,813.33
Cash received FY 2008	447,457.31	0.00	59,277.60	85,920.77	0.00	4,677.72	597,333.40
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/08	0.00	126,609.69	0.00	20,245.21	1,887.70	3,098.23	151,840.83

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures By Funding Source - Michigan Department of Transportation - Projects From Project Inception through June 30, 2008

	CRS4 COMMUTER RAIL STUDY 2003-0586 48561	CRS8 COMMUTER RAIL STUDY 2003-0586 48561	EIA7 ECONOMIC IMPACT ANALYSIS 2006-0009/Z17 88428	EIA8 ECONOMIC IMPACT ANALYSIS 2006-0009/Z17 88428	ESD8 ECONOMIC STUDY-DETROIT 2006-0009/Z27 101429	OZ07 OZONE ACTION CMAQ 2006-0009/Z26 100406	TOTAL
Grant award total	3,798,637	450,000	165,000	187,500	45,000	80,000	
Revenues earned:							
Federal grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	3,732,596.23	126,609.69	139,135.26	106,165.98	1,887.70	7,775.95	4,114,170.81
State grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	257.78	0.00	481.22	0.00	0.00	2,565.57	3,304.57
Local matching contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total revenues earned	3,732,854.01	126,609.69	139,616.48	106,165.98	1,887.70	10,341.52	4,117,475.38
Expenditures:							
Salaries	121,200.68	0.00	49,764.38	36,768.98	773.30	3,529.25	212,036.59
Subcontracts	3,421,816.49	126,609.69	0.00	0.00	0.00	433.56	3,548,859.74
Travel	1,216.70	0.00	4,929.40	6,357.24	0.00	394.21	12,897.55
Data processing	0.00	0.00	5,284.16	5,149.21	0.00	0.00	10,433.37
Supplies	1,347.44	0.00	0.00	0.00	0.00	0.00	1,347.44
Other costs	1,455.35	0.00	0.00	23.87	0.00	260.00	1,739.22
Fringe benefits	69,789.02	0.00	28,725.84	20,084.86	422.41	1,927.83	120,949.96
Support services	56,106.82	0.00	24,257.36	17,900.88	338.49	1,856.92	100,460.47
Indirect costs	59,921.51	0.00	26,655.34	19,880.94	353.50	1,939.75	108,751.04
Total expenses	3,732,854.01	126,609.69	139,616.48	106,165.98	1,887.70	10,341.52	4,117,475.38
Federal and state share of expended funds	3,732,596.23	126,609.69	139,135.26	106,165.98	1,887.70	7,775.95	4,114,170.81
Cash received	3,732,596.23	0.00	139,135.26	85,920.77	0.00	4,677.72	3,962,329.98
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable@ 6/30/08	0.00	126,609.69	0.00	20,245.21	1,887.70	3,098.23	151,840.83

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures By Funding Source - Michigan Department of Transportation - Projects For the year ended June 30, 2008

	TAS7 TRANSPORTATION ASSET MGT 2006-0009/Z19	TAS8 TRANSPORTATION ASSET MGT 2006-0009/Z19	WHM4 WOODWARD HERITAGE ROUTE MGT. 2003-0009 72095	WTD7 WASHTENAW TRAVEL DEMAND 2006-0009 88437	WTD8 WASHTENAW TRAVEL DEMAND 2006-0009/Z30 101433	TOTALS
Grantor funding percentage	100%	100%	86.26%	100%	100%	
Revenues earned:						
Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	51,903.04	116,410.57	92,067.75	25,000.00	97,824.29	383,205.65
State grants	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	260.83	0.00	17,678.29	0.00	0.00	17,939.12
Local matching contributions	0.00	0.00	0.00	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00	0.00	0.00
In-kind revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total revenues earned	52,163.87	116,410.57	109,746.04	25,000.00	97,824.29	401,144.77
Expenditures:						
Salaries	13,195.79	26,742.74	0.00	0.00	0.00	39,938.53
Contracts	0.00	0.00	109,746.04	0.00	0.00	109,746.04
Travel	867.10	1,516.72	0.00	0.00	0.00	2,383.82
Data Processing	1,716.40	5,149.21	0.00	0.00	0.00	6,865.61
Supplies	4.18	689.67	0.00	0.00	0.00	693.85
Other costs	0.00	44.87	0.00	0.00	0.00	44.87
Fringe benefits	5,927.87	14,608.08	0.00	0.00	0.00	20,535.95
Support services	5,660.27	12,343.12	0.00	0.00	0.00	18,003.39
Indirect costs	6,306.69	14,076.76	0.00	0.00	0.00	20,383.45
Operational expenditures	33,678.30	75,171.17	109,746.04	0.00	0.00	218,595.51
Pass-through expenditures	18,485.57	41,239.40	0.00	25,000.00	97,824.29	182,549.26
Pass-through match	0.00	0.00	0.00	0.00	0.00	0.00
In-kind match	0.00	0.00	0.00	0.00	0.00	0.00
Total expenditures	52,163.87	116,410.57	109,746.04	25,000.00	97,824.29	401,144.77
Accounts receivable @ 7/1/07	14,076.01	0.00	11,727.17	0.00	0.00	25,803.18
Federal and state share of expended funds	51,903.04	116,410.57	92,067.75	25,000.00	97,824.29	383,205.65
Cash received FY 2008	65,979.05	70,715.51	47,568.92	25,000.00	43,898.00	253,161.48
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/08	0.00	45,695.06	56,226.00	0.00	53,926.29	155,847.35

Southeast Michigan Council of Governments

By Funding Source - Michigan Department of Transportation Pass-through Expenses/Match For The Year Ended June 30, 2008

	TAS7 TRANSPORTATION ASSET MGT 2006-0009/Z19	TAS8 TRANSPORTATION ASSET MGT 2006-0009/Z19	WHM4 WOODWARD HERITAGE ROUTE MGT. 2003-0009 72095	WTD7 WASHTENAW TRAVEL DEMAND 2006-0009 88437	WTD8 WASHTENAW TRAVEL DEMAND 2006-0009/Z30 101433	TOTALS
Smart - Payable	0.00	0.00	0.00	0.00	0.00	0.00
Ddot - Payable	0.00	0.00	0.00	0.00	0.00	0.00
Asset Management - Payable	18,485.57	41,239.40	0.00	0.00	0.00	59,724.97
WATS Travel Demand Model - Payable	0.00	0.00	0.00	25,000.00	97,824.29	122,824.29
	18,485.57	41,239.40	0.00	25,000.00	97,824.29	182,549.26
Smart - Pass thru match	0.00	0.00	0.00	0.00	0.00	0.00
Ddot - Pass thru match	0.00	0.00	0.00	0.00	0.00	0.00
WATS Crash Data - Pass Thru Match	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
Total	18,485.57	41,239.40	0.00	25,000.00	97,824.29	182,549.26
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Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures By Funding Source - Michigan Department of Transportation Projects From Project Inception through June 30, 2008

	TAS7 TRANSPORTATION ASSET MGT 2006-0009/Z19	TAS8 TRANSPORTATION ASSET MGT 2006-0009/Z19	WHM4 WOODWARD HERITAGE ROUTE MGT. 2003-0009 72095	WTD7 WASHTENAW TRAVEL DEMAND 2006-0009 88437	WTD8 WASHTENAW TRAVEL DEMAND 2006-0009/Z30 101433	TOTALS
Grant award total	165,684	135,680	670,000	25,000	115,000	
Revenues earned:						
Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	135,680.00	116,410.57	578,000.00	25,000.00	97,824.29	952,914.86
State grants	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	260.88	0.00	0.00	0.00	0.00	260.88
Local matching contributions	0.00	0.00	0.00	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00	0.00	0.00
In-kind revenue	0.00	0.00	96,783.56	0.00	0.00	96,783.56
Total revenues earned	135,940.88	116,410.57	674,783.56	25,000.00	97,824.29	1,049,959.30
Expenditures:						
Salaries	30,194.02	26,742.74	0.00	0.00	0.00	56,936.76
Contracts	0.00	0.00	578,000.00	0.00	0.00	578,000.00
Travel	2,253.43	1,516.72	0.00	0.00	0.00	3,770.15
Data Processing	2,905.65	5,149.21	0.00	0.00	0.00	8,054.86
Supplies	31.68	689.67	0.00	0.00	0.00	721.35
Other costs	453.00	44.87	0.00	0.00	0.00	497.87
Fringe benefits	15,954.59	14,608.08	0.00	0.00	0.00	30,562.67
Support services	14,149.86	12,343.12	0.00	0.00	0.00	26,492.98
Indirect costs	15,493.26	14,076.76	0.00	0.00	0.00	29,570.02
Operational expenditures	81,435.49	75,171.17	578,000.00	0.00	0.00	734,606.66
Pass-through expenditures	54,505.39	41,239.40	0.00	25,000.00	97,824.29	218,569.08
Pass-through match	0.00	0.00	0.00	0.00	0.00	0.00
In-kind match	0.00	0.00	96,783.56	0.00	0.00	96,783.56
Total expenditures	135,940.88	116,410.57	674,783.56	25,000.00	97,824.29	1,049,959.30
Federal and state share of expended funds	135,680.00	116,410.57	578,000.00	25,000.00	97,824.29	952,914.86
Cash received	135,680.00	70,715.51	521,774.00	25,000.00	43,898.00	797,067.51
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable@ 6/30/08	0.00	45,695.06	56,226.00	0.00	53,926.29	155,847.35

Southeast Michigan Council of Governments

By Funding Source - Michigan Department of Transportation Projects Pass-through Expenses/Match From Project Inception through June 30, 2008

	TAS7 TRANSPORTATION ASSET MGT 2006-0009/Z19	TAS8 TRANSPORTATION ASSET MGT 2006-0009/Z19	WHM4 WOODWARD HERITAGE ROUTE MGT. 2003-0009 72095	WTD7 WASHTENAW TRAVEL DEMAND 2006-0009 88437	WTD8 WASHTENAW TRAVEL DEMAND 2006-0009/Z30 101433	TOTALS
Smart - Payable	0.00	0.00	0.00	0.00	0.00	0.00
Ddot - Payable	0.00	0.00	0.00	0.00	0.00	0.00
Asset Management - Payable	54,505.39	41,239.40	0.00	0.00	0.00	95,744.79
WATS Crash Data - Payable	0.00	0.00	0.00	25,000.00	97,824.29	122,824.29
	54,505.39	41,239.40	0.00	25,000.00	97,824.29	218,569.08
Smart - Pass thru match	0.00	0.00	0.00	0.00	0.00	0.00
Ddot - Pass thru match	0.00	0.00	0.00	0.00	0.00	0.00
WATS Crash Data - Pass Thru Match	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
Total	54,505.39	41,239.40	0.00	25,000.00	97,824.29	218,569.08

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures By Funding Source - Michigan Department of Environmental Quality and Environmental Protection Agency For the Year Ended June 30, 2008

	LID7 Implementing Low Impact Develop CP-96528201	PRP7 Pollution Reduction Prjct	SCR8 Bldg. Capacity St. Clair River	TOTALS
Grantor funding percentage	87%	100%	78%	
Revenues earned:				
Federal grants	0.00	0.00	35,639.86	35,639.86
State administered Federal grants	138,436.31	0.00	0.00	138,436.31
State Grants	0.00	0.00	0.00	0.00
Local (SEMCOG)	12,307.77	258.63	11,449.16	24,015.56
Local matching contributions	0.00	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00	0.00
Other revenues	0.00	69,547.98	0.00	69,547.98
Total revenues earned	150,744.08	69,806.61	47,089.02	267,639.71
Expenditures:				
Salaries	7,939.85	12,165.95	19,226.88	39,332.68
Contracts	131,222.84	44,100.00	0.00	175,322.84
Travel	65.11	0.00	70.00	135.11
Data Processing	0.00	0.00	0.00	0.00
Supplies	3.17	166.05	2.18	171.40
Other costs	20.00	143.51	25.68	189.19
Fringe benefits	4,337.10	3,807.68	10,502.58	18,647.36
Support services	3,500.41	4,609.53	8,443.68	16,553.62
Indirect costs	3,655.60	4,813.89	8,818.02	17,287.51
Total expenditures	150,744.08	69,806.61	47,089.02	267,639.71
Accounts receivable @ 7/1/07	14,656.94	77,169.24	0.00	91,826.18
Federal and state share of expended funds	138,436.31	69,547.98	35,639.86	243,624.15
Cash received FY 2008	131,491.70	146,717.22	33,107.11	311,316.03
Adjustments	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/08	21,601.55	0.00	2,532.75	24,134.30

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures By Funding Source - Michigan Department of Environmental Quality and Environmental Protection Agency From Project Inception through June 30, 2008

	LID7 Implementing Low Impact Develop CP-96528201	PRP7 Pollution Reduction Prjct	SCR8 Bldg. Capacity St. Clair River	TOTALS
Grant award total	230,000	160,000	90,000	
Revenues earned:				
Federal grants	0.00	0.00	35,639.86	35,639.86
State administered Federal grants	156,577.20	0.00	0.00	156,577.20
State Grants	0.00	0.00	0.00	0.00
Local (SEMCOG)	26,415.28	258.63	11,449.16	38,123.07
Local matching contributions	0.00	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00	0.00
Other revenues	0.00	160,000.00	0.00	160,000.00
Total revenues earned	182,992.48	160,258.63	47,089.02	390,340.13
Expenditures:				
Salaries	17,042.63	17,652.69	19,226.88	53,922.20
Contracts	140,218.11	120,500.00	0.00	260,718.11
Travel	88.72	0.00	70.00	158.72
Data Processing	0.00	0.00	0.00	0.00
Supplies	22.40	695.01	2.18	719.59
Other costs	20.00	303.51	25.68	349.19
Fringe benefits	9,706.54	6,403.52	10,502.58	26,612.64
Support services	7,765.51	7,186.96	8,443.68	23,396.15
Indirect costs	8,128.57	7,516.94	8,818.02	24,463.53
Total expenditures	182,992.48	160,258.63	47,089.02	390,340.13
Federal and state share of expended funds	156,577.20	160,000.00	35,639.86	352,217.06
Cash received	134,975.65	160,000.00	33,107.11	328,082.76
Accounts receivable@ 6/30/08	21,601.55	0.00	2,532.75	24,134.30

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures By Funding Source - Other and Local Projects For the Year Ended June 30, 2008

	LP08 LOCAL PROJECTS FY 07-08	MA06 METRO AFFAIRS COALITION 2006	MA07 METRO AFFAIRS COALITION 2007	MA08 METRO AFFAIRS COALITION 2008	TOTALS
Grantor funding percentage	100%	100%	100%	100%	
Revenues earned:					
Federal grants	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	0.00	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00	0.00
Local -(SEMCOG)	1,284,062.74	0.00	0.00	0.00	1,284,062.74
Local matching contributions	0.00	0.00	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	141,450.37	80,939.13	222,389.50
Total revenues earned	1,284,062.74	0.00	141,450.37	80,939.13	1,506,452.24
Expenditures:					
Salaries	329,786.70	0.00	68,663.41	38,954.49	437,404.60
Subcontracts	84,850.97	0.00	0.00	0.00	84,850.97
Travel	17,493.80	0.00	0.00	0.00	17,493.80
Data processing	42,910.05	0.00	8,582.01	5,149.21	56,641.27
Supplies	7,873.14	0.00	209.55	399.86	8,482.55
Other costs	(2,533.35)	0.00	0.00	0.00	(2,533.35)
Fringe benefits	179,319.30	0.00	37,507.01	21,278.67	238,104.98
Support services	154,191.55	0.00	0.00	0.00	154,191.55
Indirect costs	171,532.10	0.00	26,488.39	15,156.90	213,177.39
Equipment expenditures, net of depreciation	0.00	0.00	0.00	0.00	0.00
Total expenditures	985,424.26	0.00	141,450.37	80,939.13	1,207,813.76
Accounts receivable @ 7/1/07	0.00	548.81	29,917.64	0.00	30,466.45
Federal and state share of expended funds	0.00	0.00	141,450.37	80,939.13	222,389.50
Cash received FY 2008	0.00	548.81	171,403.94	69,276.21	241,228.96
Accounts receivable @ 6/30/08	0.00	0.00	(35.93)	11,662.92	11,626.99

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures By Funding Source - Other and Local Projects Projects from Project Inception through June 30, 2008

	LP08 LOCAL PROJECTS FY 07-08	MA06 METRO AFFAIRS COALITION 2006	MA07 METRO AFFAIRS COALITION 2007	MA08 METRO AFFAIRS COALITION 2008	TOTALS
Grantor award total	1,100,384	263,926	407,880	249,426	
Revenues earned:					
Federal grants	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	0.00	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00	0.00
Local -(SEMCOG)	985,424.26	0.00	0.00	0.00	985,424.26
Local matching contributions	0.00	0.00	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	256,697.11	325,058.32	80,939.13	662,694.56
Total revenues earned	985,424.26	256,697.11	325,058.32	80,939.13	1,648,118.82
Expenditures:					
Salaries	329,786.70	124,026.48	157,261.76	38,954.49	650,029.43
Subcontracts	84,850.97	0.00	0.00	0.00	84,850.97
Travel	17,493.80	0.00	0.00	0.00	17,493.80
Data processing	42,910.05	12,442.30	15,717.53	5,149.21	76,219.09
Supplies	7,873.14	921.27	503.46	399.86	9,697.73
Other costs	(2,533.35)	0.00	0.00	0.00	(2,533.35)
Fringe benefits	179,319.30	69,667.48	89,768.37	21,278.67	360,033.82
Support services	154,191.55	0.00	0.00	0.00	154,191.55
Indirect costs	171,532.10	49,639.58	61,807.20	15,156.90	298,135.78
Total expenditures	985,424.26	256,697.11	325,058.32	80,939.13	1,648,118.82
Federal and state share of expended funds	0.00	256,697.11	325,058.32	80,939.13	662,694.56
Cash received	0.00	256,697.11	325,094.25	69,276.21	651,067.57
Accounts receivable@ 6/30/08	0.00	0.00	(35.93)	11,662.92	11,626.99